IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

C.W.P. No.8922 of 2006
Date of decision: 15.12.2006

M/s R.K. Petro Tankers and Dealers Private Limited, Ludhiana.

-----Petitioner.

Vs.

State of Punjab and others.

-----Respondents.

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. D.S. Brar, Advocate for the petitioner.
Ms. Urvashi Dhugga, AAG, Punjab.

ORDER:

Inquiry report has been received from the Secretary, Department of Excise and Taxation, Punjab.

We do not express any opinion, at this stage, on the inquiry report submitted by Sh. Neel Kanth, Additional Excise and Taxation Commissioner-I to the Financial Commissioner (Taxation) and Secretary to Government of Punjab.

Let the Financial Commissioner (Taxation) and Secretary to Government of Punjab take appropriate action against the persons responsible, on the said report, in accordance with law.

On the prayer of the petitioner, the writ petition is dismissed as withdrawn with liberty to the petitioner to avail alternative remedy, against the order of penalty, in accordance with law.

We may make it clear that if the petitioner prefers an appeal against the order of penalty, within four weeks from today, the same will not be dismissed only on the ground of limitation.

The report has been sealed again and kept in the file.

The writ petition is disposed of in the manner indicated above.

(ADARSH KUMAR GOEL)
JUDGE

December 15, 2006 **(RAJESH BINDAL)**
ashwani **JUDGE**